THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.4381 OF 2006

Date: 14-03-2006

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Between:

T.Babu … Petitioner

And

The Deputy Commercial Tax Officer

And another … Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.4381 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

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The goods belonging to the petitioner have been detained during a check on the ground that tax was not paid on the goods. According to the respondents, the value of the goods is Rs.24,000/-, which is disputed by the petitioner.

After hearing learned counsel for the parties, we dispose of this writ petition with a direction that the goods be released in favour of the petitioner on payment of tax at the rate of 4 per cent on the value of the goods as assessed presently by the respondents. However, the value so assessed shall be subject to final order of assessment. The order of release of the goods shall also be subject to final assessment order that may be passed by the assessing authority. No order as to costs.

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(Bilal Nazki, J)

14th March, 2006

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(G.Chandraiah, J)

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Note: Issue wire at party's cost

(b/o) vrn